

## CLAIM AMENDMENTS

Please cancel Claims 7 and 9, and amend Claim 10 to read as follows:

1.-9. (Cancelled)

10. (Currently Amended) A photoelectric conversion element comprising an anti-reflection layer, silicon layers, and an electrode, provided from a light incident side,

wherein all of the silicon layers are single-crystal silicon layers, and wherein the silicon layers comprise an  $n^+$  layer, and a  $p^-$  layer of about 30  $\mu\text{m}$  thickness, provided from the light incident side, wherein a surface of the silicon layers has a (111) plane, ~~and~~ wherein any deviation of said surface from said (111) plane is within an angle equal to 24/60ths of a degree ( $0^\circ 24'$ ), and wherein one of said silicon layers having about a 30 $\mu\text{m}$  thickness is provided directly on said electrode.

11. (Cancelled)

12. (Previously Presented) The photoelectric conversion element according to claim 10, wherein a  $p^+$  layer is provided between the  $p^-$  layer and the electrode, and the electrode is in contact with the  $n^+$  layer.